

Exhibit A

Settlement Agreement and Mutual Release

This Settlement Agreement and Mutual Release ("Settlement Agreement") is made as of June __, 2013 by and between James A. Knauer as chapter 11 trustee ("Trustee") for Eastern Livestock Co., LLC ("Debtor") and Nu Technologies, Inc. ("Nu Tech"). The Trustee and Nu Tech are collectively referred to herein as the "Parties". Northern Livestock Video Auction joins this Settlement Agreement and Mutual Release and, in consideration of payment of certain funds, agrees to exchange the required mutual release as set forth below.

Recitals

A. Certain petitioning creditors commenced a chapter 11 case ("Chapter 11 Case") against the Debtor on December 6, 2010 by filing an involuntary petition for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the Southern District of Indiana, New Albany Division ("Court"). The Court entered the *Order For Relief in An Involuntary Case and Order to Complete Filing* [Dock. No. 110] on December 28, 2010.

B. On December 27, 2010, the Court entered the *Order Approving the Appointment of James A. Knauer as Chapter 11 Trustee* [Dock. No. 102] approving the *United States Trustee's Application for an Order Approving the Appointment of James A. Knauer as Chapter 11 Trustee* [Dock. No. 98] pursuant to 11 U.S.C. § 1104.

C. Prior to the Chapter 11 Case, Nu Tech purchased cattle from Debtor pursuant to contract. Nu Tech paid Debtor down money ("Down Money") to be applied towards the purchase price of the contract cattle. The Trustee claims that Nu Tech owed Debtor on account of Debtor's pre-Petition Date delivery of cattle to Nu-Tech. Nu Tech has satisfied a portion of the Trustee's claims, but Debtor's books and records indicate that Nu Tech still owes Debtor \$419,139.19 on account of cattle delivered to Nu Tech and evidenced by ELC Invoice Nos. 314381, 314382, 316185, 314403, 310552, and 316181 (the "Nu Tech AR"). The Trustee has disclaimed rights to \$46,810.01 of the Nu Tech AR pursuant to a Court-approved settlement agreement with Vermilion Ranch Corporation d/b/a Northern Livestock Video Auction ("NLVA").

D. Nu Tech disputes the amount of the Nu Tech AR. Nu Tech contests the value of the delivered cattle and certain trucking charges that Nu Tech claims Debtor previously agreed to pay.

E. Nu Tech filed a proof of claim (the "Nu Tech POC") in the Chapter 11 Case. The Nu Tech POC is designated on the official claims register maintained by The BMC Group, Inc. as Claim No. 198. The Nu Tech POC asserts a secured setoff claim in the amount of \$32,160, alleging that Nu Tech paid Debtor \$32,160 in Down Money for cattle that were never delivered to Nu Tech. The Trustee has filed in the Chapter 11 Case an objection to the Nu Tech POC.

F. The Trustee filed the *Trustee's Chapter 11 Plan of Liquidation* on July 23, 2012 [Docket No. 1255] and the *First Amended Chapter 11 Plan of Liquidation* on October 26, 2012 [Dock. No. 1490] ("Plan"). The Court entered an Order on December 17, 2012 [Dock. No. 1644] ("Confirmation Order") confirming the Plan.

G. The Parties desire to resolve and settle all issues, disputes, claims and causes of actions between the Trustee and NLVA without litigation and without admission of any fault or liability. The parties have engaged in good faith settlement negotiations through their respective counsel and have agreed to settle and resolve all such issues, disputes, claims and causes of action on the terms set forth below.

H. The resolution of all issues by the Parties will include the resolution of issues involving Northern Livestock Video Auction and Nu Technologies, Inc., related to cattle transactions with Eastern Livestock Co., LLC prior to the commencement of the Chapter 11 Case.

NOW THEREFORE, incorporating the foregoing Recitals and based upon the mutual promises contained in this Settlement Agreement and for other valuable consideration, the receipt of which is hereby acknowledged, the Parties agree as follows:

1. Court Approval of Settlement Agreement. This Settlement Agreement is subject to Court approval under Federal Rule of Bankruptcy Procedure 9019. Within five (5) business days following execution of this Settlement Agreement, the Trustee shall file with the Court a motion, in a form acceptable to the Parties, requesting the Court's approval of this Settlement Agreement ("Settlement Motion") and a proposed order approving the Settlement Agreement ("Settlement Order"). This Settlement Agreement is contingent upon the Court's entry of the Settlement Order. The date the Settlement Order is entered by the Court, shall be referred to herein as the "Effective Date." The Parties shall file such additional information as the Court may request to obtain the Court's approval of the Settlement Motion. The Parties shall, in good faith, use all reasonable efforts to obtain approval of the Settlement Motion.

2. Settlement. Nu Tech shall pay the Trustee the total sum of \$352,019.12 ("Payment Amount") in full and final settlement of the Nu Tech AR. The Payment Amount shall become a part of the Collateral Fund (as that term is defined in the Plan). The Payment Amount represents a settlement of the total Nu Tech AR in the amount of \$384,179.12 reduced by Nu Tech's secured setoff claim in the amount of \$32,160. Nu Tech shall deliver the Payment Amount within five (5) days of the Effective to the Trustee via two separate checks. One check in the amount of \$305,209.11 shall be made payable to "James A. Knauer as chapter 11 trustee of Eastern Livestock Co., LLC" and delivered to Faegre Baker Daniels, LLP, c/o Dustin DeNeal, 300 N. Meridian Street, Suite 300, Indianapolis, IN 46204. The second check in the amount of \$46,810.01 shall be made payable to "Northern Livestock Video Auction" and delivered to Seiller Waterman, LLC, c/o James E. McGhee, Meidenger Tower, 22nd Floor, 462 S. Fourth Street, Louisville, KY 40202.

3. Nu Tech POC. The Trustee shall withdraw in the Chapter 11 Case his objection to the Nu Tech POC within five (5) days of the Effective Date.

4. Mutual Release. Conditioned upon the occurrence of the Effective Date, and except as otherwise expressly reserved herein, each of the Parties and their officers, directors, employees, shareholders, attorneys, insurers, agents and affiliates, predecessors, successors, past, present and future parents, subsidiaries, assigns and heirs hereto forever

RELEASE AND DISCHARGE each other and, solely in their representative capacities, each of the Parties' respective officers, directors, employees, shareholders, attorneys, insurers, agents and affiliates, predecessors, successors and assigns from any and all actions, suits, claims (whether in tort or contract), causes of action, administrative proceedings, damages (including actual, consequential and punitive damages), losses, costs, liabilities, expenses and penalties, whether known or unknown, discovered or discoverable, which relate in any way to the Nu Tech AR (the "Released Claims").

5. Additional Release. Conditioned upon Court approval and the occurrence of the Effective Date, and in exchange for the second check in the amount of \$46,810.01, Northern Livestock Video Auction and Nu Tech shall, for themselves and their officers, directors, employees, shareholders, attorneys, insurers, agents and affiliates, predecessors, and successors, past, present, and future parents, subsidiaries, assigns, and heirs **forever release and discharge** each other, and the trustee, and solely in their representative capacities, each of their respective officers, directors, employees, shareholders, attorneys, insurers, agents and affiliates, predecessors, successors, and assigns from any and all actions, suits, claims (whether in tort or contract), causes of action, administrative proceedings, damages (including actual, consequential and punitive damages), losses, costs, liabilities, expenses and penalties, whether known or unknown, discovered or discoverable, which relate in any way to any business dealings or transactions by or between, or directly or indirectly involving, Northern Livestock Video Auction and Nu Tech as purchasers, sellers, or intermediaries with respect to any purchase, sale, transportation, delivery, mis-delivery, payment, nonpayment, mis-payment, or other transaction or component of any transaction in connection with any cattle purchased from, sold to, delivered by, delivered to, shipped by, shipped to, or otherwise dealt with by, or in connection with, Eastern Livestock Co., LLC, or its officers, directors, employees, shareholders, agents, affiliates, predecessors, successors, or assigns at any time prior to December 6, 2010, whether the transaction was completed in whole or in part prior to that date, which date is the date of filing of the Chapter 11 Case.

6. Qualification; Authority. Each individual executing this Settlement Agreement on behalf of a party represents and warrants that he or she is duly authorized to execute and deliver this Settlement Agreement on behalf of such party and that no additional consents or signatures on behalf of such party are required in order for this Settlement Agreement to be binding and enforceable upon and against said party.

7. Each of the Parties Bears Own Costs. Each of the Parties agrees that he or it shall bear their own attorneys' fees and other costs incurred in connection with the negotiation and preparation of this Settlement Agreement and the procurement of the Settlement Order, including the preparation and filing of, and hearings for, all related motions.

8. Successors and Assigns. This Settlement Agreement shall inure to the benefit of the Parties and their respective heirs, affiliates, assigns and successors in interest.

9. Court Jurisdiction. The Court shall retain exclusive jurisdiction to hear, decide and enter a final order on any and all claims or disputes arising out of the execution and performance of this Settlement Agreement.

10. Governing Law. This Settlement Agreement shall be governed by and construed in accordance with the laws of the State of Indiana except to the extent superseded by the Federal bankruptcy law applicable to the Chapter 11 Case.

11. Merger of Prior Agreements. This Settlement Agreement constitutes the entire agreement between the Parties, and any and all prior or contemporaneous agreements, whether oral or written, related thereto are merged into this Settlement Agreement and are of no further force or effect.

12. Counterparts; Facsimile Delivery. This Settlement Agreement may be executed in several counterparts, and all so executed shall constitute one agreement binding on all Parties. Signatures may be delivered by facsimile and such signatures shall be binding upon the party delivering same as if they were originals.

13. Agreement Nonseverable and Mutually Dependent. All provisions of this Settlement Agreement are to be read in conjunction with each other. Each and every provision contained in this Settlement Agreement is nonseverable and mutually dependent on each and every other provision contained herein. Provisions should be read together so as to harmonize the whole.

14. Amendment. This Settlement Agreement may not be amended, changed, modified, released or discharged except by a writing executed by duly authorized representatives of each of the Parties and signatories hereto.

15. No Admission of Fault or Liability. This Settlement Agreement is a compromise of disputed claims and is not to be construed as an admission of liability or wrongdoing on the part of either party.

16. No Presumption Against Drafter. This Settlement Agreement was jointly drafted and there shall be no presumption against or burden placed on one party for its role in the drafting of the Agreement.

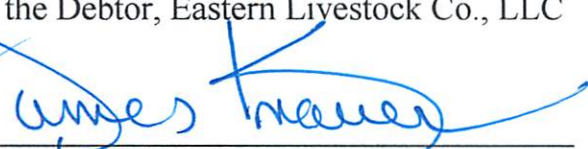
IN WITNESS WHEREOF, the Parties have executed this Settlement Agreement on the dates indicated below.

SIGNATURES ON NEXT PAGE

Settlement Agreement & Mutual Releases

<p>James A Knauer as Chapter 11 Trustee for the Debtor, Eastern Livestock Co., LLC</p> <p>_____, 2013.</p>	<p>Nu Technologies, Inc.</p> <p>By _____ President</p> <p>_____, 2013</p>
<p>Vermilion Ranch, Inc. dba Northern Livestock Video Auction</p> <p>By <u>Joseph T. Higgins - Port</u> <u>June 24</u>, 2013.</p>	

Settlement Agreement & Mutual Releases

<p>James A Knauer as Chapter 11 Trustee for the Debtor, Eastern Livestock Co., LLC</p> <p> _____ <u>6/23/</u>, 2013.</p>	<p>Nu Technologies, Inc.</p> <p>By _____ President _____, 2013</p>
<p>Vermillion Ranch, Inc. dba Northern States Video Auction</p> <p>By _____ _____, 2013.</p>	

Settlement Agreement & Mutual Releases

<p>James A Knauer as Chapter 11 Trustee for the Debtor, Eastern Livestock Co., LLC</p> <p>_____, 2013.</p>	<p>Nu Technologies, Inc.</p> <p>By <u>John R. Shams</u> President</p> <p><u>6/28/2013</u>, 2013</p>	
<p>Vermillion Ranch, Inc. dba Northern States Video Auction</p> <p>By _____</p> <p>_____, 2013.</p>		

